

CHAPTER 112.

BUDGET SYSTEM FOR CITIES AND TOWNS.

H. F. 88.

AN ACT conferring upon cities and towns the authority to adopt a budget system.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. **Cities and towns—consolidated tax levy—appropriation of revenue.** That in lieu of any or all of the separate annual levies provided in sections eight hundred eighty-seven (887) of the code, and subdivisions one (1), two (2), three (3), seven (7) and eight (8) of section eight hundred ninety-four (894) of the 1915 supplemental supplement to the code, as amended by chapter three hundred seventy-five (375) of the acts of the thirty-seventh general assembly, cities and towns may levy one tax which shall not in the aggregate exceed the total amount of taxes which such city or town might have levied under the sections and chapters which are consolidated into such single tax levy; provided, however, that the city or town making such consolidated levy shall prior to the first day of April thereafter appropriate the estimated revenue to be received from such consolidated levy in such ratio as the council may determine, said appropriation to be for no purpose not provided for in the sections and chapters so consolidated.

SEC. 2. **Annual budget—duty of council—estimates for expenditures—notice—hearing—protests, etc.** Whenever the power granted in the preceding section is exercised by any city or town, it shall be the duty of the council prior to the first day of April each year to make up and prepare an annual budget on the basis of estimates of the expenses of the several departments of such city or town. Such estimates shall show not only the purpose for which the consolidated levy authorized in the preceding section is to be used, but in addition thereto the purpose for which all other levies authorized to be made by said city or town are to be used, so that said budget when so made up will show all of the proposed expenditures for the ensuing year. Such budget of proposed expenditures shall be published in one or more newspapers of general circulation published in such city or town, but where no newspaper is published in such town then by posting in three public places, the publication to be at least two weeks before said budget is finally adopted by the council, and the time when such budget will be considered by the council for final adoption shall be stated in said publication. On the day thus fixed for considering said budget, full opportunity shall be given for hearing any objections or protests which any taxpayer of the city or town may desire to make to any item or items in such budget or to any omissions therefrom.

SEC. 3. **Existing statutes.** Nothing herein shall be construed to affect or repeal any of the existing statutes authorizing tax levies in cities and towns.

SEC. 4. **Publication clause.** This act being deemed of immediate importance shall take effect and be in force from and after its passage

3 and publication in the Des Moines Capital and the Des Moines Register,
4 newspapers published in Des Moines, Iowa.

Approved March 29, A. D. 1919.

I hereby certify that the foregoing act was published in the Des Moines Register and the Des Moines Capital April 1, 1919.

W. S. ALLEN, *Secretary of State.*

CHAPTER 113.

BOUNDARY LINES OF CONTIGUOUS SCHOOL CORPORATIONS.

H. F. 196.

AN ACT to amend section two thousand seven hundred ninety-three (2793) of the supplement to the code, 1913, relating to the changing of boundary lines of contiguous school corporations.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Contiguous school corporations—change of boundary
1 lines—consolidation—officers and boards. That section two thousand
2 seven hundred ninety-three (2793) of the supplement to the code,
3 1913, be and the same is hereby amended by adding at the end of said
4 section the following: When boundary lines are changed by concur-
5 rent action, school districts affected thereby shall not be required to
6 elect new boards of directors, and the boards then in office may make
7 final settlement of all assets and liabilities as provided in section two
8 thousand eight hundred two (2802) supplement to the code, 1913, and
9 in case of a consolidation of districts under this section the officers
10 and members of the board of directors of the independent district
11 having the larger number of inhabitants, shall continue to be the offi-
12 cers and directors of the independent district, as consolidated for the
13 period for which such officers and directors were elected.

1 SEC. 2. Publication clause. This act being deemed of immediate
2 importance shall take effect and be in full force from and after its
3 passage and publication in the Des Moines Register and the Plain Talk,
4 newspapers published in Des Moines, Iowa.

Approved March 29, A. D. 1919.

I hereby certify that the foregoing act was published in the Des Moines Register April 1, 1919, and in the Plain Talk April 3, 1919.

W. S. ALLEN, *Secretary of State.*